

AMENDED IN SENATE AUGUST 21, 2014

AMENDED IN ASSEMBLY MAY 6, 2014

AMENDED IN ASSEMBLY MARCH 24, 2014

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 2109

Introduced by Assembly Member Daly

February 20, 2014

An act to ~~amend Section 12463~~ of *add Section 12463.2* to the Government Code, relating to parcel taxes.

LEGISLATIVE COUNSEL'S DIGEST

AB 2109, as amended, Daly. Controller: reports: parcel taxes.

Existing law requires the Controller to compile and publish reports of the financial transactions of each county, city, and special district within this state, together with any other matter he or she deems of public interest.

This bill would additionally require the Controller to include specified information in those local government financial transaction reports relating to the imposition of locally assessed parcel taxes, including, among other things, the type and rate of a parcel tax and the number of parcels subject to or exempt from the parcel tax. The bill would require the local governmental entities imposing a parcel tax to provide information to the Controller as required by the Controller to comply with these provisions. By imposing new duties on local officials, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: yes.

The people of the State of California do enact as follows:

1 ~~SECTION 1. Section 12463 of the Government Code is~~
2 ~~amended to read:~~
3 ~~12463. (a) The Controller shall compile and publish reports~~
4 ~~of the financial transactions of each county, city, and special~~
5 ~~district, respectively, within this state, together with any other~~
6 ~~matter he or she deems of public interest. The reports shall include~~
7 ~~the appropriations limits and the total annual appropriations subject~~
8 ~~to limitation of the counties, cities, and special districts. The reports~~
9 ~~to the Controller shall be made in the time, form, and manner~~
10 ~~prescribed by the Controller.~~
11 ~~(b) (1) Effective January 1, 2005, the Controller shall compile~~
12 ~~and publish reports of the financial transactions of each county,~~
13 ~~city, and special district pursuant to subdivision (a) on or before~~
14 ~~August 1, September 1, and October 1 respectively, of each year~~
15 ~~following the end of the annual reporting period. The Controller~~
16 ~~shall make data collected pursuant to this subdivision available~~
17 ~~upon request to the Legislature and its agents, on or before April~~
18 ~~1 of each year.~~
19 ~~(2) (A) The Controller shall include in reports compiled and~~
20 ~~published pursuant to paragraph (1) information relating to the~~
21 ~~imposition of each locally assessed parcel tax, including, but not~~
22 ~~limited to, the following:~~
23 ~~(i) The type and rate of parcel tax imposed.~~
24 ~~(ii) The number of parcels subject to the parcel tax.~~
25 ~~(iii) The number of parcels exempt from the parcel tax.~~
26 ~~(iv) The sunset date of the parcel tax, if any.~~
27 ~~(v) The amount of revenue received from the parcel tax.~~
28 ~~(vi) The manner in which the revenue received from the parcel~~
29 ~~tax is being used.~~
30 ~~(B) In implementing this paragraph, the Controller shall use~~
31 ~~existing funds or resources.~~

1 ~~(3) Each county, city, and special district that assesses a parcel~~
2 ~~tax shall provide information to the Controller as required by the~~
3 ~~Controller to comply with paragraph (2). The Controller shall adopt~~
4 ~~regulations to prescribe the format by which the local governmental~~
5 ~~entity shall report that information to the Controller.~~

6 ~~(e) The Controller shall annually publish, on the Internet Web~~
7 ~~site of the Controller, reports of the financial transactions of each~~
8 ~~school district within this state, together with any other matter he~~
9 ~~or she deems of public interest. The reports shall include the~~
10 ~~appropriations limit and the total annual appropriations subject to~~
11 ~~limitation of the school district. The reports to the Controller shall~~
12 ~~be made in the time, form, and manner prescribed by the Controller.~~

13 ~~(d) As used in this section:~~

14 ~~(1) "Parcel tax" means a tax levied by a local agency upon any~~
15 ~~parcel of property identified using the assessor's parcel number~~
16 ~~system or upon any person as an incident of property ownership~~
17 ~~pursuant to Section 4 of Article XIII A of the California~~
18 ~~Constitution that is collected via the annual property tax bill.~~

19 ~~(2) "School district" means a school district as defined in Section~~
20 ~~80 of the Education Code.~~

21 ~~(3) "Special district" means any of the following:~~

22 ~~(A) A special district as defined in Section 95 of the Revenue~~
23 ~~and Taxation Code.~~

24 ~~(B) A commission provided for by a joint powers agreement~~
25 ~~pursuant to Chapter 5 (commencing with Section 6500) of Division~~
26 ~~7 of Title 1.~~

27 ~~(C) A nonprofit corporation that is any of the following:~~

28 ~~(i) Was formed in accordance with the provisions of a joint~~
29 ~~powers agreement to carry out functions specified in the agreement.~~

30 ~~(ii) Issued bonds, the interest on which is exempt from federal~~
31 ~~income taxes, for the purpose of purchasing land as a site for, or~~
32 ~~purchasing or constructing, a building, stadium, or other facility,~~
33 ~~that is subject to a lease or agreement with a local public entity.~~

34 ~~(iii) Is wholly owned by a public agency.~~

35 ~~SECTION 1. Section 12463.2 is added to the Government Code,~~
36 ~~to read:~~

37 ~~12463.2. (a) (1) The Controller shall include in reports~~
38 ~~compiled and published pursuant to subdivision (b) of Section~~
39 ~~12463 information relating to the imposition of each locally~~
40 ~~assessed parcel tax, including, but not limited to, the following:~~

- 1 (A) *The type and rate of parcel tax imposed.*
2 (B) *The number of parcels subject to the parcel tax.*
3 (C) *The number of parcels exempt from the parcel tax.*
4 (D) *The sunset date of the parcel tax, if any.*
5 (E) *The amount of revenue received from the parcel tax.*
6 (F) *The manner in which the revenue received from the parcel*

7 *tax is being used.*

8 (2) *In implementing this subdivision, the Controller shall use*
9 *existing funds or resources.*

10 (b) *Each county, city, and special district that assesses a parcel*
11 *tax shall provide information to the Controller as required by the*
12 *Controller to comply with subdivision (a).*

13 (c) *For purposes of this section, “parcel tax” means a tax levied*
14 *by a local agency upon any parcel of property identified using the*
15 *assessor’s parcel number system, or upon any person as an*
16 *incident of property ownership pursuant to Section 4 of Article*
17 *XIII A of the California Constitution, that is collected via the*
18 *annual property tax bill.*

19 SEC. 2. If the Commission on State Mandates determines that
20 this act contains costs mandated by the state, reimbursement to
21 local agencies and school districts for those costs shall be made
22 pursuant to Part 7 (commencing with Section 17500) of Division
23 4 of Title 2 of the Government Code.